

**AMENDMENTS TO THE SPECIFICATION:**

*Please replace the paragraph beginning at page 8, line 10, with the following amended paragraph:*

The average grain diameter of the abrasive grains is not particularly limited, but it is preferably 1  $\mu\text{m}$  to 60  $\mu\text{m}$ , more preferably 5  $\mu\text{m}$  to 20  $\mu\text{m}$ . The average grain diameter of the abrasive grains of less than 1  $\mu\text{m}$  is not practical because the cutting speed becomes remarkably low. The average grain diameter of the abrasive grains of more than 60  $\mu\text{m}$  is not preferable because the surface roughness of the wafer surface becomes large after cutting, which degrades the quality of the wafer.